

**UNIFIED SCHOOL DISTRICT NUMBER 311
PRETTY PRAIRIE, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2020

Unified School District Number 311
Pretty Prairie, Kansas

Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

**Page
Number**

ITEM

Independent Auditor's Report 1 - 2

FINANCIAL SECTION

Statement 1 Summary Statement of Receipts, Expenditures
and Unencumbered Cash – Regulatory Basis..... 3

Notes to the Financial Statement..... 4 - 10

REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1 Summary of Expenditures – Actual and Budget – Regulatory Basis..... 11

Schedule 2 Schedule of Receipts and Expenditures – Actual and Budget –
Regulatory Basis

GENERAL FUNDS

2-1 General Fund 12-14

2-2 Supplemental General Fund 15-16

SPECIAL PURPOSE FUNDS

2-3 At Risk (4 YR Old) Fund 17

2-4 At Risk (K-12) Fund 18

2-5 Capital Outlay Fund 19

2-6 Food Service Fund..... 20

2-7 Professional Development Fund..... 21

2-8 Special Education Fund 22

2-9 Career and Postsecondary Education Fund..... 23

2-10 KPERS Special Retirement Contribution Fund..... 24

2-11 Recreation Commission Fund..... 25

2-12 Contingency Reserve Fund 26

2-13 Gifts and Grants Fund..... 27

2-14 OWLS Grant Fund 28

2-15 Pre-K Grant Fund..... 29

2-16 Small Rural Schools Fund 30

2-17 Textbook & Student Material Revolving Fund 31

2-18 Title I Fund 32

2-19 Title II-A Fund 33

2-20 Title IV Fund..... 34

**Unified School District Number 311
Pretty Prairie, Kansas**

Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS (CONT.)

		Page Number
	<u>BOND AND INTEREST FUND</u>	
2-21	Bond and Interest Fund	35
	<u>AGENCY FUNDS</u>	
Schedule 3	Schedule of Receipts and Disbursements – Agency Funds – Regulatory Basis	36
	<u>DISTRICT ACTIVITY FUNDS</u>	
Schedule 4	Schedule of Receipts, Expenditures and Unencumbered Cash – District Activity Funds – Regulatory Basis	37
	<u>RELATED MUNICIPAL ENTITY</u>	
Schedule 5	Schedule of Receipts and Expenditures – Actual and Budget – Recreation Commission – Regulatory Basis	38

INDEPENDENT AUDITOR'S REPORT

The Board of Education
Unified School District Number 311
Pretty Prairie, Kansas 67570

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 311, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District Number 311 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Hutchinson Office
129 W. 2nd, Ste. A
Hutchinson, KS 67504
620.662.3358

McPherson Office
123 S. Main
McPherson, KS 67460
620.241.1826

Newton Office
3179 North Main Ste. A
North Newton, KS 67117
316.282.9905

Wichita Office
220 W. Douglas, Ste. 300
Wichita, KS 67202
316.265.5600

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 311 as of June 30, 2020, or changes in its financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 311 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and disbursements – agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash – district activity funds, and schedules of regulatory basis receipts and expenditures – actual and budget – related municipal entity (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 311, a Municipality, as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated February 10, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk, & Loyd LLC
Hutchinson, KS

October 19, 2020

Unified School District Number 311
Pretty Prairie, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:						
General Fund	\$ -	\$ 2,547,445	\$ 2,547,445	\$ -	\$ 3,683	\$ 3,683
Supplemental General Fund	54,560	831,775	782,493	103,842	25,737	129,579
SPECIAL PURPOSE FUNDS:						
At Risk (4 YR Old) Fund	30,056	25,100	29,614	25,542	7	25,549
At Risk (K-12) Fund	75,484	270,973	282,686	63,771	32	63,803
Capital Outlay Fund	377,692	314,453	235,231	456,914	109,591	566,505
Food Service Fund	29,322	172,421	182,457	19,286	5	19,291
Professional Development Fund	19,352	2,706	17,273	4,785	-	4,785
Special Education Fund	214,242	390,708	454,239	150,711	5	150,716
Career and Postsecondary Education Fund	124,208	146,246	206,958	63,496	1,507	65,003
KPERS Special Retirement Contribution Fund	-	291,037	291,037	-	-	-
Recreation Commission Fund	2,513	44,060	40,500	6,073	-	6,073
Contingency Reserve Fund	271,010	-	-	271,010	-	271,010
Gifts and Grants Fund	61,866	112,208	135,895	38,179	2,015	40,194
OWLS Grant Fund	1,067	-	-	1,067	-	1,067
Pre-K Grant Fund	(10,742)	60,558	49,500	316	5	321
Small Rural Schools Fund	-	14,615	14,615	-	-	-
Textbook & Student Material Revolving Fund	56,241	26,854	18,500	64,595	-	64,595
Title I Fund	-	56,804	56,804	-	-	-
Title II-A Fund	-	8,988	8,988	-	-	-
Title IV Fund	-	11,407	11,407	-	-	-
Gate Receipts	4,992	8,385	11,164	2,213	-	2,213
School Projects	21,261	28,208	23,261	26,208	-	26,208
BOND AND INTEREST FUND:						
Bond and Interest Fund	261,312	173,927	145,405	289,834	-	289,834
RELATED MUNICIPAL ENTITY:						
Recreation Commission	44,200	41,614	33,218	52,596	-	52,596
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,638,636</u>	<u>\$ 5,580,492</u>	<u>\$ 5,578,690</u>	<u>\$ 1,640,438</u>	<u>\$ 142,587</u>	<u>\$ 1,783,025</u>

COMPOSITION OF CASH

Citizens Bank of Kansas	
District Checking	\$ 1,694,220
High School Checking	44,303
Middle School Checking	6,135
Grade School Checking	9,081
Certificates of Deposit	10,000
Related Municipal Entity	<u>52,596</u>
Total Cash	1,816,335
Agency Funds per Schedule 3	<u>(33,310)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,783,025</u>

**Unified School District Number 311
Pretty Prairie, Kansas**

NOTES TO THE FINANCIAL STATEMENT

Fiscal Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 311 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents the Unified School District Number 311 (the municipal financial reporting entity) and its related municipal entity. The related municipal entity is included in the District's reporting entity because it was created to benefit the District and/or its constituents.

Recreation Commission. The District's Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift. Complete financial records for the Recreation Commission may be reviewed at the administrative offices of the

(b) Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) Basis of Accounting (Cont.)

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, and the following Special Purpose Funds: Title I, Title II-A, Title IV, Small Rural Schools Fund, Gifts and Grants, Pre-K Grant, OWLS Grant, Contingency Reserve, Textbook & Student Material Revolving, Gate Receipts, and School Projects.

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

No statutory violations were noted in 2020.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities, temporary notes; no fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. At June 30, 2020, the District held no investments.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2020.

At year end, the carrying amount of the District's deposits was \$1,816,335 and the bank balance was \$2,075,563. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining \$1,825,563 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk—investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$124,081 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6478	\$ 225,708
General Fund	Food Service Fund	K.S.A. 72-6478	30,000
General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-6478	65,706
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	144,665
Supplemental General Fund	At Risk (4 YR Old) Fund	K.S.A. 72-6478	25,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	126,308
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	165,000
Supplemental General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-6478	81,308
			<u>\$ 863,695</u>

6. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds: Refunding Series 2011	3.00-3.30%	9/1/2011	\$1,235,000	9/1/2022	\$ 550,000	\$ -	\$ 130,000	\$ 420,000	\$ 15,405
Capital Leases: QZAB	0.00%	8/15/2013	1,300,000	8/15/2028	866,667	-	86,667	780,000	-
Copier Lease	13.76%	6/19/2018	-	6/19/2023	33,567	-	6,756	26,811	4,202
Total Contractual Indebtedness					<u>\$ 1,450,234</u>	<u>\$ -</u>	<u>\$ 223,423</u>	<u>\$ 1,226,811</u>	<u>\$ 19,607</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year						Total
	2021	2022	2023	2024	2025-2029	2030-2034	
Principal:							
General Obligation Bonds: Refunding Series 2011	\$ 135,000	\$ 140,000	\$ 145,000	\$ -	\$ -	\$ -	\$ 420,000
Capital Leases: QZAB	86,667	86,667	86,667	86,667	433,332	-	780,000
Copier Lease	7,746	8,882	10,183	-	-	-	26,811
Total Principal	<u>229,413</u>	<u>235,549</u>	<u>241,850</u>	<u>86,667</u>	<u>433,332</u>	<u>-</u>	<u>1,226,811</u>
Interest:							
General Obligation Bonds: Refunding Series 2011	11,430	7,095	2,393	-	-	-	20,918
Capital Leases: QZAB	-	-	-	-	-	-	-
Copier Lease	3,212	2,076	774	-	-	-	6,062
Total Interest	<u>14,642</u>	<u>9,171</u>	<u>3,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,980</u>
Total Principal and Interest	<u>\$ 244,055</u>	<u>\$ 244,720</u>	<u>\$ 245,017</u>	<u>\$ 86,667</u>	<u>\$ 433,332</u>	<u>\$ -</u>	<u>\$ 1,253,791</u>

7. DEFINED BENEFIT PENSION PLAN

Plan Description. The district participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

7. DEFINED BENEFIT PENSION PLAN (CONT.)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$291,037 for the year ended June 30, 2020.

Net Pension Liability: At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,336,786. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(b) Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.

(c) Compensated Absences

Sick Leave

Certified Employees – The policy regarding sick pay is that each teacher will be allowed ten days sick leave per year, accumulative to 90 days. The Board will pay \$56 per day for each day of sick leave over 90 days at the end of each contract year. Upon retirement or resignation, an employee will be paid \$56 per day for unused sick leave.

Non-Certified Employees – The policy regarding sick pay is that each non-certified employee eligible for sick leave will be allowed ten days sick leave per year, accumulative to 90 days. The Board will pay 70% of the daily rate for a substitute (i.e. a substitute secretary, substitute custodian, or substitute cook) for each day of sick leave over 90 days at the end of the contract year. Upon retirement or resignations, an employee will be paid 70% the daily rate for a substitute for each day of unused sick leave.

Vacation Leave

Classified employees under contract for 12 months receive vacation pay according to the following schedule:

1. The custodians, treasurer, and clerk receive two weeks paid vacation leave if duty begins at the beginning of the contract year (July 1).
2. The superintendent receives four weeks paid vacation leave.
3. The HS/MS principal receives four weeks (20 days) paid vacation leave.

Personal Leave

Certified Employees – Each employee is allowed three days of personal leave each contract year, accumulative to five days.

Sick Leave Pool

All Certified/Non-Certified employees who earn sick leave are required to participate in the sick leave pool, unless they opted out of participation in the 2006-2007 school year. The participants are required to contribute two days to the sick leave pool during the first contract year of participation and one day per year in any year when the number of days in the pool on September 1st falls below 300 days. Employees who have depleted their accumulated sick leave can make application to the sick leave screening board. A participant can apply for up to 15% of the sick leave pool days that have accumulated by September 1. The fiscal year for the sick leave pool will be from September 1 through August 30.

(d) Termination Benefits

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are certified employees and the employee must have 15 years or more of consecutive years of employment in a certified position in the District and be at least 60 years of age. Notification of early retirement must be given to the District by February 1 in the year prior to the retirement date. The early retirement benefit is calculated based on a percentage of the employee's final annual base contract salary, with the percentage based on the year of benefit as detailed below:

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

Year of Benefit	Percentage of Last Annual Salary
1st Year	20%
2nd Year	18%
3rd Year	16%
4th Year	14%
5th Year	12%

The benefit shall be paid by the District until the retiree reaches social security retirement age. The retiree is also eligible to continue their health insurance coverage until age 65, by deduction of the monthly premium from the early retirement benefit, or by the retiree paying his/her own monthly premium. The District will pay \$75 per month towards this insurance.

9. RELATED PARTY TRANSACTIONS

Unified School District Number 311 is the taxing authority for the Pretty Prairie Recreation Commission. During the fiscal year ended June 30, 2020, the District levied a total tax of 1.949 mills for the Recreation Commission, which is in turn appropriated to the Pretty Prairie Recreation Commission for its operations. Also, there is an informal agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District.

At the year ended June 30, 2020, the District had deposits in the amount of \$2,075,563 in a bank which is an employer of a board member. At June 30, 2020, there were no amounts payable to this bank.

10. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2019 to 2020, and there were no settlements that exceeded insurance coverage in the past three years.

11. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

In recent weeks, the coronavirus (COVID-19) outbreak in the United States has resulted in the temporary closure of schools and operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded \$32,479, in April 2020 under the CARES Act. The District had not received or spent any of this award as of June 30, 2020. The funding is in the form of a grant with a 5 year potential expenditure period.

**UNIFIED SCHOOL DISTRICT NUMBER 311
PRETTY PRAIRIE, KANSAS**

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2020

**Unified School District Number 311
Pretty Prairie, Kansas**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended June 30, 2020

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	\$ 2,787,139	\$ (241,319)	\$ 1,625	\$ 2,547,445	\$ 2,547,445	\$ -
Supplemental General Fund	855,923	(73,430)	-	782,493	782,493	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 YR Old) Fund	78,205	-	-	78,205	29,614	(48,591)
At Risk (K-12) Fund	302,362	-	-	302,362	282,686	(19,676)
Capital Outlay Fund	639,442	-	-	639,442	235,231	(404,211)
Food Service Fund	233,237	-	-	233,237	182,457	(50,780)
Professional Development Fund	22,500	-	-	22,500	17,273	(5,227)
Special Education Fund	579,000	-	-	579,000	454,239	(124,761)
Career and Postsecondary Education Fund	241,645	-	-	241,645	206,958	(34,687)
KPERS Special Retirement Contribution Fund	304,298	-	-	304,298	291,037	(13,261)
Recreation Commission Fund	40,500	-	-	40,500	40,500	-
BOND AND INTEREST FUND:						
Bond and Interest Fund	145,406	-	-	145,406	145,405	(1)

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
State aid	\$ 2,059,661	\$ 2,267,767	\$ 2,398,439	\$ (130,672)
Special education aid	257,247	277,806	387,200	(109,394)
Mineral production tax	1,748	247	1,500	(1,253)
Miscellaneous reimbursements	2,669	1,625	-	1,625
	<u>2,321,325</u>	<u>2,547,445</u>	<u>\$ 2,787,139</u>	<u>\$ (239,694)</u>
Expenditures:				
Instruction -				
Certified salaries	822,318	854,495	\$ 903,976	\$ (49,481)
Non-certified salaries	45,971	37,705	50,568	(12,863)
Insurance	95,288	116,595	94,576	22,019
Social Security	62,817	63,604	67,000	(3,396)
Other benefits	4,200	5,785	4,422	1,363
Other purchased services	-	-	7,500	(7,500)
Supplies - technology	8,331	-	7,500	(7,500)
Student Support Services -				
Certified salaries	48,159	46,844	50,000	(3,156)
Insurance	525	-	578	(578)
Social Security	3,428	3,585	3,771	(186)
Other benefits	250	299	275	24
Instruction Support Staff -				
Certified salaries	11,856	9,156	13,042	(3,886)
Insurance	3,920	-	4,312	(4,312)
Social Security	776	699	854	(155)
Other benefits	254	71	279	(208)
General Administration -				
Certified salaries	89,006	70,427	97,907	(27,480)
Non-certified salaries	4,062	4,290	4,468	(178)
Insurance	7,112	6,406	7,997	(1,591)
Social Security	6,655	5,424	7,321	(1,897)
Other employee benefits	653	1,218	545	673
Purchased professional services	24,394	34,707	27,427	7,280
Purchased property services	1,656	2,116	1,822	294
Insurance	2,155	25,393	2,371	23,022
Communications	6,136	3,178	6,876	(3,698)
Other purchased services	739	192	-	192

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
General Administration (cont.) -				
Supplies	\$ 6,612	\$ 5,649	\$ 6,667	\$ (1,018)
Other	100	-	796	(796)
School Administration -				
Certified salaries	70,213	129,926	137,954	(8,028)
Non-certified salaries	68,573	76,602	75,628	974
Insurance	13,349	13,879	14,684	(805)
Social Security	9,524	14,504	16,019	(1,515)
Other employee benefits	741	910	889	21
Other purchased services	916	(1,067)	-	(1,067)
Supplies	-	-	9,165	(9,165)
Operations and Maintenance -				
Non-certified salaries	134,735	134,170	148,209	(14,039)
Insurance	10,474	5,714	11,521	(5,807)
Social Security	10,084	10,147	11,092	(945)
Other employee benefits	4,070	6,152	4,477	1,675
Cleaning	905	1,125	1,254	(129)
Repairs and maintenance	1,005	1,121	1,106	15
Insurance	-	69,700	-	69,700
Electricity	73,018	68,824	75,000	(6,176)
Motor fuel	1,088	865	2,265	(1,400)
Student Transportation Services -				
Supervision -				
Non-certified salaries	3,970	4,090	4,367	(277)
Social Security	293	296	322	(26)
Other employee benefits	22	4	24	(20)
Vehicle Operating Services -				
Non-certified salaries	56,611	58,116	59,000	(884)
Social Security	3,871	4,046	8,097	(4,051)
Other employee benefits	4,260	3,355	1,146	2,209
Other purchased services	15,202	31,934	16,882	15,052
Supplies	30,637	19,652	31,000	(11,348)
Vehicle & Maintenance Services -				
Non-certified salaries	1,204	988	1,324	(336)
Social Security	88	70	97	(27)
Other employee benefits	39	1	158	(157)
Other purchased services	-	-	1,435	(1,435)
Purchased property services	50,628	20,193	40,000	(19,807)

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
Student Transportation Services (cont.) -				
Vehicle & Maintenance Services (cont.) -				
Supplies	\$ 4,242	\$ 11,380	\$ 4,051	\$ 7,329
Other Support Services -				
Certified salaries	1,960	1,017	-	1,017
Non-certified salaries	69,364	71,085	78,616	(7,531)
Insurance	11,652	11,092	12,817	(1,725)
Social Security	5,448	5,486	5,836	(350)
Other employee benefits	18,943	5,617	307	5,310
Purchased professional services	-	-	20,529	(20,529)
Food Service Operations -				
Reimbursed expenses	8,333	2,534	-	2,534
Outgoing Transfers -				
Food Service Fund	-	30,000	50,000	(20,000)
Professional Development Fund	-	-	5,000	(5,000)
Special Education Fund	257,247	225,708	395,693	(169,985)
Career and Postsecondary Education Fund	-	65,706	20,482	45,224
At Risk (4 YR Old) Fund	6,243	-	-	-
At Risk (K-12) Fund	115,000	144,665	147,843	(3,178)
Adjustment to comply with legal max	-	-	(241,319)	241,319
Legal General Fund Budget	2,321,325	2,547,445	2,545,820	1,625
Adjustment for qualifying budget credits	-	-	1,625	(1,625)
Total Expenditures	<u>2,321,325</u>	<u>2,547,445</u>	<u>\$ 2,547,445</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 311
Pretty Prairie, Kansas**

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 420,446	\$ 462,883	\$ 479,564	\$ (16,681)
Delinquent tax	10,147	17,607	6,251	11,356
Motor vehicle tax	40,340	39,694	42,418	(2,724)
Recreational vehicle tax	708	619	-	619
Commercial vehicle tax	3,887	3,296	1,534	1,762
Supplemental state aid	269,925	307,676	336,549	(28,873)
Total Receipts	<u>745,453</u>	<u>831,775</u>	<u>\$ 866,316</u>	<u>\$ (34,541)</u>
Expenditures:				
Instruction -				
Purchased professional services	59,321	41,607	\$ 60,000	\$ (18,393)
Other purchased services	6,377	12,506	7,015	5,491
Supplies	74,392	150,013	72,000	78,013
Property and equipment	-	10,038	-	10,038
Student Support Services -				
Supplies	470	1,832	-	1,832
Instruction Support Staff -				
Supplies	6,670	5,104	9,267	(4,163)
School Administration -				
Purchased professional services	2,185	2,283	-	2,283
Other purchased property services	1,387	285	-	285
Communications	7,397	3,412	1,523	1,889
Other purchased services	-	-	9,137	(9,137)
Supplies	13,904	15,574	9,970	5,604
Property and equipment	446	-	491	(491)
Operations and Maintenance -				
Water/sewer	18,155	16,444	20,000	(3,556)
Repairs and maintenance	42,589	59,300	43,000	16,300
Supplies	31,709	50,303	32,000	18,303
Heating	18,853	16,176	20,000	(3,824)

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
Outgoing Transfers -				
Food Service Fund	\$ 15,330	\$ -	\$ 35,000	\$ (35,000)
Professional Development Fund	5,000	-	-	-
Special Education Fund	130,000	165,000	161,507	3,493
Career and Postsecondary Education Fund	180,000	81,308	205,000	(123,692)
At Risk (4 YR Old) Fund	-	25,000	22,000	3,000
At Risk (K-12) Fund	129,269	126,308	148,013	(21,705)
Adjustment to comply with legal max	-	-	(73,430)	73,430
Total Expenditures	<u>743,804</u>	<u>782,493</u>	<u>\$ 782,493</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	1,649	49,282		
Unencumbered Cash, Beginning	<u>52,911</u>	<u>54,560</u>		
Unencumbered Cash, Ending	<u>\$ 54,560</u>	<u>\$ 103,842</u>		

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		
	<u>2019</u>		<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>		<u>Over</u>
				<u>(Under)</u>
Receipts:				
State aid	\$ 60,700	\$ -	\$ 52,030	\$ (52,030)
Transfer from General Fund	6,243	-	-	-
Transfer from Supplemental General Fund	-	25,000	22,000	3,000
Miscellaneous revenue	-	100	-	100
	<u>66,943</u>	<u>25,100</u>	<u>\$ 74,030</u>	<u>\$ (48,930)</u>
Total Receipts				
Expenditures:				
Instruction -				
Certified salaries	46,716	15,162	\$ 51,140	\$ (35,978)
Non-certified salaries	9,841	7,853	11,073	(3,220)
Insurance	7,321	2,349	8,053	(5,704)
Social Security	3,616	1,053	3,978	(2,925)
Other employee benefits	125	398	138	260
Supplies	2,129	2,495	3,823	(1,328)
Instruction Support Staff -				
Purchased professional services	750	-	-	-
Other purchased services	680	304	-	304
	<u>71,178</u>	<u>29,614</u>	<u>\$ 78,205</u>	<u>\$ (48,591)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	(4,235)	(4,514)		
Unencumbered Cash, Beginning	<u>34,291</u>	<u>30,056</u>		
Unencumbered Cash, Ending	<u>\$ 30,056</u>	<u>\$ 25,542</u>		

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General Fund	\$ 115,000	\$ 144,665	\$ 147,843	\$ (3,178)
Transfer from Supplemental General Fund	129,269	126,308	148,013	(21,705)
Total Receipts	<u>244,269</u>	<u>270,973</u>	<u>\$ 295,856</u>	<u>\$ (24,883)</u>
Expenditures:				
Instruction -				
Certified salaries	143,904	152,563	\$ 169,786	\$ (17,223)
Non-certified salaries	69,670	72,545	76,638	(4,093)
Insurance	34,469	40,556	37,916	2,640
Social Security	14,551	15,517	16,286	(769)
Other employee benefits	1,124	1,317	1,236	81
Supplies	-	188	500	(312)
Total Expenditures	<u>263,718</u>	<u>282,686</u>	<u>\$ 302,362</u>	<u>\$ (19,676)</u>
Receipts Over (Under) Expenditures	(19,449)	(11,713)		
Unencumbered Cash, Beginning	<u>94,933</u>	<u>75,484</u>		
Unencumbered Cash, Ending	<u>\$ 75,484</u>	<u>\$ 63,771</u>		

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

			<u>2020</u>		
	<u>2019</u>		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	<u>Over</u>
					<u>(Under)</u>
Receipts:					
Taxes and Shared Revenue -					
Ad valorem property	\$ 149,782	\$	159,314	\$ 146,719	\$ 12,595
Delinquent tax	3,505		6,092	2,234	3,858
Motor vehicle tax	15,129		14,192	14,611	(419)
Recreational vehicle tax	247		209	-	209
Commercial vehicle tax	345		320	297	23
Interest on idle funds	33,957		23,648	30,000	(6,352)
Miscellaneous reimbursements	-		26,344	-	26,344
Miscellaneous revenue	31,271		26,988	25,000	1,988
Capital outlay state aid	37,786		57,346	57,473	(127)
	<u>272,022</u>		<u>314,453</u>	<u>\$ 276,334</u>	<u>\$ 38,119</u>
Total Receipts					
Expenditures:					
Instruction -					
Supplies	-		-	\$ 50,000	\$ (50,000)
Property and equipment	23,830		64,892	100,000	(35,108)
General Administration -					
Property and equipment	48,507		-	-	-
School Administration -					
Property and equipment	-		6,757	-	6,757
Operations and Maintenance -					
Non-certified salaries	-		-	35,000	(35,000)
Insurance	-		-	6,500	(6,500)
Social Security	-		-	3,175	(3,175)
Other employee benefits	-		-	100	(100)
Repairs and maintenance	-		-	150,000	(150,000)
Property and equipment	36,004		-	50,000	(50,000)
Student Transportation Services -					
Property and equipment	34,265		74,900	150,000	(75,100)
Other Support Services -					
Supplies	-		-	5,000	(5,000)
QZAB Expenses -					
QZAB expenses	86,667		86,667	86,667	-
Site Improvements	43,202		2,015	3,000	(985)
	<u>272,475</u>		<u>235,231</u>	<u>\$ 639,442</u>	<u>\$ (404,211)</u>
Total Expenditures					
Receipts Over (Under) Expenditures	(453)		79,222		
Unencumbered Cash, Beginning	<u>378,145</u>		<u>377,692</u>		
Unencumbered Cash, Ending	<u>\$ 377,692</u>		<u>\$ 456,914</u>		

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		
	2019 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ 1,823	\$ 1,987	\$ 1,405	\$ 582
Federal aid	76,253	76,794	71,375	5,419
Student sales	65,487	55,900	56,099	(199)
Adult sales	1,644	2,180	1,445	735
Miscellaneous revenue	16,455	5,560	17,000	(11,440)
Transfer from General Fund	-	30,000	50,000	(20,000)
Transfer from Supplemental General Fund	15,330	-	35,000	(35,000)
Total Receipts	176,992	172,421	\$ 232,324	\$ (59,903)
Expenditures:				
Other Support Services -				
Purchased professional services	224	191	\$ -	\$ 191
Food Service Operation -				
Certified salaries	-	4,090	4,345	(255)
Non-certified salaries	76,061	63,874	76,806	(12,932)
Insurance	5,699	13,353	3,658	9,695
Social Security	5,836	5,004	9,032	(4,028)
Other employee benefits	2,428	3,324	2,679	645
Other purchased services	-	-	500	(500)
Food and milk	104,384	75,770	114,821	(39,051)
Miscellaneous supplies	6,830	14,115	7,513	6,602
Property and equipment	5,697	1,906	13,053	(11,147)
Other	830	830	830	-
Total Expenditures	207,989	182,457	\$ 233,237	\$ (50,780)
Receipts Over (Under) Expenditures	(30,997)	(10,036)		
Unencumbered Cash, Beginning	60,319	29,322		
Unencumbered Cash, Ending	\$ 29,322	\$ 19,286		

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 829	\$ 2,706	\$ 3,484	\$ (778)
Transfer from General Fund	-	-	5,000	(5,000)
Transfer from Supplemental General Fund	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>5,829</u>	<u>2,706</u>	<u>\$ 8,484</u>	<u>\$ (5,778)</u>
Expenditures:				
Instruction -				
Certified salaries	720	1,080	\$ -	\$ 1,080
Social Security	55	83	-	83
Other employee benefits	1	1	-	1
Instructional Support Staff -				
Certified salaries	-	-	5,000	(5,000)
Purchased professional services	6,229	10,305	10,000	305
Other purchased services	<u>5,441</u>	<u>5,804</u>	<u>7,500</u>	<u>(1,696)</u>
Total Expenditures	<u>12,446</u>	<u>17,273</u>	<u>\$ 22,500</u>	<u>\$ (5,227)</u>
Receipts Over (Under) Expenditures	(6,617)	(14,567)		
Unencumbered Cash, Beginning	<u>25,969</u>	<u>19,352</u>		
Unencumbered Cash, Ending	<u>\$ 19,352</u>	<u>\$ 4,785</u>		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2020			
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Transfer from General Fund	\$ 257,247	\$ 225,708	\$ 395,693	\$ (169,985)
Transfer from Supplemental General Fund	130,000	165,000	161,507	3,493
Total Receipts	<u>387,247</u>	<u>390,708</u>	<u>\$ 557,200</u>	<u>\$ (166,492)</u>
Expenditures:				
Instruction -				
Other purchased services	395,678	449,473	\$ 520,000	\$ (70,527)
Supplies	90	-	-	-
General Administration -				
Certified salaries	3,970	4,090	-	4,090
Insurance	92	377	-	377
Social Security	293	296	-	296
Other employee benefits	22	3	-	3
Student Transportation Services -				
Non-certified salaries	-	-	40,000	(40,000)
Other purchased services	-	-	4,000	(4,000)
Supplies	-	-	15,000	(15,000)
Total Expenditures	<u>400,145</u>	<u>454,239</u>	<u>\$ 579,000</u>	<u>\$ (124,761)</u>
Receipts Over (Under) Expenditures	(12,898)	(63,531)		
Unencumbered Cash, Beginning	<u>227,140</u>	<u>214,242</u>		
Unencumbered Cash, Ending	<u>\$ 214,242</u>	<u>\$ 150,711</u>		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 769	\$ (768)	\$ 18,000	\$ (18,768)
Miscellaneous revenue	652	-	-	-
Transfer from General Fund	-	65,706	20,482	45,224
Transfer from Supplemental General Fund	<u>180,000</u>	<u>81,308</u>	<u>205,000</u>	<u>(123,692)</u>
Total Receipts	<u>181,421</u>	<u>146,246</u>	<u>\$ 243,482</u>	<u>\$ (97,236)</u>
Expenditures:				
Instruction -				
Certified salaries	132,712	139,759	\$ 172,153	\$ (32,394)
Insurance	23,460	22,749	25,806	(3,057)
Social Security	9,998	10,552	11,000	(448)
Other employee benefits	942	859	1,036	(177)
Other purchased services	751	6,881	3,000	3,881
Supplies	11,564	20,448	12,720	7,728
Textbooks	-	2,118	-	2,118
Property and equipment	80	3,242	1,000	2,242
Instructional Support Staff -				
Other purchased services	744	350	3,000	(2,650)
Operations and Maintenance -				
Purchased property services	280	-	-	-
Student Transportation Services -				
Non-certified salaries	1,059	-	9,000	(9,000)
Social Security	81	-	1,030	(1,030)
Other employee benefits	1	-	-	-
Supplies	<u>182</u>	<u>-</u>	<u>1,900</u>	<u>(1,900)</u>
Total Expenditures	<u>181,854</u>	<u>206,958</u>	<u>\$ 241,645</u>	<u>\$ (34,687)</u>
Receipts Over (Under) Expenditures	(433)	(60,712)		
Unencumbered Cash, Beginning	<u>124,641</u>	<u>124,208</u>		
Unencumbered Cash, Ending	<u>\$ 124,208</u>	<u>\$ 63,496</u>		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 177,808	\$ 291,037	\$ 304,298	\$ (13,261)
Expenditures:				
Employee Benefits -				
Instruction	120,591	197,387	\$ 197,044	\$ 343
Student Support Services	4,473	7,321	6,781	540
Instruction Support Staff	5,841	9,560	2,309	7,251
General Administration	8,851	15,341	13,104	2,237
School Administration	15,291	25,028	27,373	(2,345)
Other Support Services	5,947	9,733	10,063	(330)
Operations and Maintenance	8,471	13,866	23,451	(9,585)
Student Transportation Services	522	-	13,786	(13,786)
Food Service Operation	7,821	12,801	10,387	2,414
Total Expenditures	<u>177,808</u>	<u>291,037</u>	<u>\$ 304,298</u>	<u>\$ (13,261)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 37,606	\$ 38,859	\$ 35,825	\$ 3,034
Delinquent tax	880	1,532	562	970
Motor vehicle tax	3,763	3,537	3,592	(55)
Recreational vehicle tax	61	52	56	(4)
Commercial vehicle tax	86	80	74	6
	<u>42,396</u>	<u>44,060</u>	<u>\$ 40,109</u>	<u>\$ 3,951</u>
Total Receipts				
Expenditures:				
Recreation Commission appropriations	<u>43,500</u>	<u>40,500</u>	<u>\$ 40,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(1,104)	3,560		
Unencumbered Cash, Beginning	<u>3,617</u>	<u>2,513</u>		
Unencumbered Cash, Ending	<u>\$ 2,513</u>	<u>\$ 6,073</u>		

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Transfer from General Fund	\$ -	\$ -
Expenditures:		
Outgoing Transfers -	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>271,010</u>	<u>271,010</u>
Unencumbered Cash, Ending	<u>\$ 271,010</u>	<u>\$ 271,010</u>

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
State aid	\$ 4,800	\$ 5,272
Miscellaneous donations	70,470	2,334
Mental Health grant	-	52,572
Pre-K Pilot Grant	-	52,030
	<u>75,270</u>	<u>112,208</u>
Total Receipts		
Expenditures:		
Instruction -		
Certified salaries	-	76,236
Insurance	-	9,571
Social Security	-	5,585
Other benefits	-	67
Supplies	23,404	44,436
	<u>23,404</u>	<u>135,895</u>
Total Expenditures		
Receipts Over (Under) Expenditures	51,866	(23,687)
Unencumbered Cash, Beginning	<u>10,000</u>	<u>61,866</u>
Unencumbered Cash, Ending	<u>\$ 61,866</u>	<u>\$ 38,179</u>

**Unified School District Number 311
 Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

OWLS GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Grants	\$ -	\$ -
Expenditures:		
Instruction -	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,067</u>	<u>1,067</u>
Unencumbered Cash, Ending	<u>\$ 1,067</u>	<u>\$ 1,067</u>

**Unified School District Number 311
 Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

PRE-K GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Grants	\$ 29,577	\$ 60,558
Expenditures:		
Instruction -		
Certified salaries	25,005	28,914
Non-certified salaries	9,319	10,369
Insurance	-	5,549
Social Security	2,650	2,959
Other employee benefits	33	37
Other purchased services	50	46
Purchased professional services	280	304
Supplies	1,987	1,287
Property and equipment	995	35
Total Expenditures	<u>40,319</u>	<u>49,500</u>
Receipts Over (Under) Expenditures	(10,742)	11,058
Unencumbered Cash, Beginning	<u>-</u>	<u>(10,742)</u>
Unencumbered Cash, Ending	<u>\$ (10,742)</u>	<u>\$ 316</u>

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

SMALL RURAL SCHOOLS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 18,451	\$ 14,615
Expenditures:		
Instruction -		
Certified salaries	5,811	3,604
Non-certified salaries	9,806	8,915
Social Security	803	956
Other employee benefits	10	12
Supplies	1,906	1,047
Other	115	81
Total Expenditures	<u>18,451</u>	<u>14,615</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 311
Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Student fees and materials	\$ 29,685	\$ 25,565
Miscellaneous revenue	<u>2,266</u>	<u>1,289</u>
Total Receipts	<u>31,951</u>	<u>26,854</u>
Expenditures:		
Instruction -		
Textbooks	18,689	11,650
Instruction Support Staff -		
Supplies	<u>22,988</u>	<u>6,850</u>
Total Expenditures	<u>41,677</u>	<u>18,500</u>
Receipts Over (Under) Expenditures	(9,726)	8,354
Unencumbered Cash, Beginning	<u>65,967</u>	<u>56,241</u>
Unencumbered Cash, Ending	<u>\$ 56,241</u>	<u>\$ 64,595</u>

**Unified School District Number 311
 Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 58,876	\$ 56,804
Expenditures:		
Instruction -		
Certified salaries	48,866	44,064
Insurance	5,323	8,290
Social Security	4,298	4,398
Other employee benefits	52	52
Supplies	337	-
Total Expenditures	<u>58,876</u>	<u>56,804</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 311
 Pretty Prairie, Kansas**

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ 9,971	\$ 8,988
Expenditures:		
Instruction - Certified salaries	<u>9,971</u>	<u>8,988</u>
Total Expenditures	<u>9,971</u>	<u>8,988</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 311
 Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

TITLE IV FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ -	\$ 11,407
Expenditures:		
Instruction - Supplies	-	11,407
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 311
 Pretty Prairie, Kansas**

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

			<u>2020</u>		Variance Over (Under)
	<u>2019 Actual</u>		<u>Actual</u>	<u>Budget</u>	
Receipts:					
Taxes and Shared Revenue -					
Ad valorem property	\$ 102,266	\$	108,985	\$ 100,507	\$ 8,478
Delinquent tax	2,408		5,711	1,529	4,182
Motor vehicle tax	10,238		7,982	9,830	(1,848)
Recreational vehicle tax	167		140	-	140
Commercial vehicle tax	232		217	200	17
State aid	33,397		50,892	50,892	-
	<u>148,708</u>		<u>173,927</u>	<u>\$ 162,958</u>	<u>\$ 10,969</u>
Total Receipts					
Expenditures:					
Interest	19,156		15,405	\$ 15,406	\$ (1)
Principal	120,000		130,000	130,000	-
	<u>139,156</u>		<u>145,405</u>	<u>\$ 145,406</u>	<u>\$ (1)</u>
Total Expenditures					
Receipts Over (Under) Expenditures	9,552		28,522		
Unencumbered Cash, Beginning	251,760		261,312		
Unencumbered Cash, Ending	<u>\$ 261,312</u>	<u>\$</u>	<u>289,834</u>		

**Unified School District Number 311
Pretty Prairie, Kansas**

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations:				
Middle School -				
Cheerleaders	\$ 53	\$ 15	\$ -	\$ 68
Girls Basketball	267	-	-	267
Volleyball	25	-	-	25
Track	219	-	-	219
Stuco	1,237	2,123	60	3,300
Subtotal Middle School	<u>1,801</u>	<u>2,138</u>	<u>60</u>	<u>3,879</u>
High School -				
Boys BB Student account	614	366	859	121
Girls BB Student account	-	1,970	1,970	-
Football Student account	13	-	-	13
Track Student account	4,867	3,400	1,893	6,374
Volleyball Student account	4,668	711	1,846	3,533
Music Student account	2,065	3,658	134	5,589
Cheerleaders	3,615	7,362	10,977	-
Drama/Play	1,683	2,052	2,388	1,347
Entrepreneurial class	1,179	-	-	1,179
FFA Student account	-	18,212	13,503	4,709
Forensics/Speech Student account	1,577	-	-	1,577
German exchange	154	-	-	154
Stuco	72	1,437	905	604
Class of 2019	46	-	46	-
Class of 2020	702	-	347	355
Class of 2021	877	1,685	700	1,862
Class of 2022	-	413	-	413
Class of 2023	692	-	-	692
Quiz Bowl Club	204	-	-	204
Bulldog Buddies	981	1	300	682
National Honor Society	23	-	-	23
Subtotal High School	<u>24,032</u>	<u>41,267</u>	<u>35,868</u>	<u>29,431</u>
Total Student Organization Funds	<u>25,833</u>	<u>43,405</u>	<u>35,928</u>	<u>33,310</u>
Sales Tax:				
Sales Tax - Middle School	3	24	27	-
Sales Tax - High School	-	3,182	3,182	-
Total Sales Tax	<u>3</u>	<u>3,206</u>	<u>3,209</u>	<u>-</u>
Total Agency Funds	<u>\$ 25,836</u>	<u>\$ 46,611</u>	<u>\$ 39,137</u>	<u>\$ 33,310</u>

**Unified School District Number 311
Pretty Prairie, Kansas**

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School Athletics	\$ 4,992	\$ 8,385	\$ 11,164	\$ 2,213	\$ -	\$ 2,213
School Projects:						
Grade School						
Student activity	2,938	4,999	3,440	4,497	-	4,497
Box tops	913	320	272	961	-	961
Yearbooks	60	660	-	720	-	720
RIF	148	300	-	448	-	448
Library	1,616	1,361	522	2,455	-	2,455
Middle School						
Band students	860	290	10	1,140	-	1,140
Student activities	842	753	479	1,116	-	1,116
Yearbook	-	410	410	-	-	-
High School						
Athletics student accounts	9,649	2,700	5,485	6,864	-	6,864
Library fund	391	-	-	391	-	391
Antidrug project	270	-	-	270	-	270
Concessions	2,964	14,862	11,129	6,697	-	6,697
Student benefits/vending machine	610	1,553	1,514	649	-	649
Total School Projects	21,261	28,208	23,261	26,208	-	26,208
Total District Activity Funds	\$ 26,253	\$ 36,593	\$ 34,425	\$ 28,421	\$ -	\$ 28,421

**Unified School District Number 311
Pretty Prairie, Kansas**

RELATED MUNICIPAL ENTITY

RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance Over (Under)
		Actual	Actual	
Receipts:				
USD #311 Pretty Prairie	\$ 43,500	\$ 40,500	\$ 41,052	\$ (552)
Participation fees	2,220	1,100	2,000	(900)
Interest on idle funds	13	14	5	9
Total Receipts	<u>45,733</u>	<u>41,614</u>	<u>\$ 43,057</u>	<u>\$ (1,443)</u>
Expenditures:				
Baseball	7,306	600	\$ 8,000	\$ (7,400)
Basketball	2,461	2,664	3,500	(836)
Insurance	1,401	-	1,500	(1,500)
Community events	3,000	3,000	6,000	(3,000)
Community improvements	297	1,234	10,000	(8,766)
Golf	8,000	8,000	8,000	-
Gold course maintenance	8,500	10,000	10,000	-
Reserve - New Activity Facility	-	-	23,840	(23,840)
Library support	3,000	-	4,000	(4,000)
Scholarship support	4,197	4,048	4,500	(452)
Utilities	406	395	430	(35)
Publications	-	47	55	(8)
Miscellaneous	15	3,230	2,500	730
New Programs / Projects	293	-	5,000	(5,000)
Total Expenditures	<u>38,876</u>	<u>33,218</u>	<u>\$ 87,325</u>	<u>\$ (54,107)</u>
Receipts Over (Under) Expenditures	6,857	8,396		
Unencumbered Cash, Beginning	<u>37,343</u>	<u>44,200</u>		
Unencumbered Cash, Ending	<u>\$ 44,200</u>	<u>\$ 52,596</u>		